

## CLAIMS

1. A processing aid (for a vinyl chloride resin) having specific viscosity  $\eta_{sp}$  of at least 0.5,

5    which is obtained by polymerizing 1 to 50 parts by weight of a monomer mixture (B) comprising 0 to 49 % by weight of methyl methacrylate, 51 to 100 % by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith,

10    in the presence of a latex of a (co)polymer having specific viscosity of at least  $\eta_{sp}$  0.7,

15    which is obtained by polymerizing in emulsion 99 to 50 parts by weight of a monomer mixture (A) comprising 51 to 100 % by weight of methyl methacrylate, 0 to 49 % by weight of at least one monomer selected from the group consisting of a methacrylate ester except methyl methacrylate and an acrylate ester, and 0 to 20 % by weight of a vinyl monomer copolymerizable therewith,

wherein the total amount of (A) and (B) is 100 parts by weight.

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2. The processing aid of Claim 1, wherein the processing aid for a vinyl chloride resin is a processing aid for a vinyl chloride resin containing a foaming agent.

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3. A vinyl chloride resin composition comprising 100 parts by weight of a vinyl chloride resin and 0.1 to 30 parts by weight of the processing aid of Claim 1.

4. A vinyl chloride resin composition containing a foaming agent comprising 100 parts by weight of a vinyl chloride resin, 0.1 to 30 parts by weight of the processing aid of Claim 1 and a foaming agent.